

Sec. 3. Section 427.1, Code 1999, is amended by adding the following new subsection: **NEW SUBSECTION. 30. MOBILE HOME PARK STORM SHELTER.** A structure constructed as a storm shelter at a mobile home park as defined in section 435.1. If the structure serves a use in addition to use as a storm shelter, the exemption shall apply only to that portion of the structure which serves as a storm shelter. An application for this exemption shall be filed with the assessing authority not later than April fifteenth of the first year for which the exemption is requested, on forms provided by the department of revenue and finance. The application shall describe and locate the storm shelter to be exempted. If the storm shelter structure is used exclusively as a storm shelter, all of the structure's assessed value shall be exempt from taxation. If the storm shelter structure is not used exclusively as a storm shelter, the storm shelter structure which is not used exclusively as a storm shelter shall be assessed for taxation at seventy-five percent of its value as commercial property.\*

Sec. 4. **APPLICABILITY.** Section 3 of this Act applies to property tax assessment years beginning on or after January 1, 2000.

Sec. 5. **NONAPPLICABILITY.** Section 25B.7 does not apply to section 3 of this Act.

Approved May 26, 1999

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## CHAPTER 187

### PROPERTY TAX CLASSIFICATION OF APARTMENTS IN CONDOMINIUMS

H.F. 769

**AN ACT** relating to the classification of apartments in condominiums for purposes of property taxation.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 499B.11, subsection 1, Code 1999, is amended to read as follows:

1. All real property taxes and special assessments shall be assessed and levied on each apartment and its respective appurtenant fractional share or percentage of the land, general common elements and limited common elements where applicable as such apartments and appurtenances are separately owned, and not on the entire horizontal property regime.

Sec. 2. Section 499B.11, Code 1999, is amended by adding the following new subsection: **NEW SUBSECTION. 1A.** An apartment meeting either of the following conditions shall be classified as follows:

a. An apartment used for human habitation on January 1, 1999, or an apartment intended for use for human habitation in a horizontal property regime pursuant to a declaration submitting a parcel of real property to a horizontal property regime pursuant to section 499B.3, which was recorded prior to January 1, 1999, shall be classified as residential real estate as long as the apartment is used for human habitation.

b. An apartment intended for use for human habitation included in a development plan for a horizontal property regime which was approved by the city or county having jurisdiction over the real property included in the development plan prior to January 1, 1999, and which is included substantially in accordance with the development plan in an extension of a horizontal property regime established pursuant to a declaration submitting a parcel of contiguous real estate to a horizontal property regime pursuant to section 499B.3, which

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\* See chapter 208, §56 herein

was recorded prior to January 1, 1999, shall be classified as residential real estate as long as the apartment is used for human habitation.

c. This subsection is repealed December 31, 2004.

Sec. 3. **STUDY REQUESTED.** The legislative council is requested to establish an interim committee to study the issue of the property taxation of apartments, as defined in section 499B.2, subsection 1, in horizontal property regimes, including the classification for property tax purposes of apartments in horizontal property regimes containing multiple uses, and to report its recommendations, if any, to the general assembly by January 15, 2000.

Approved May 26, 1999

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## CHAPTER 188

### MANUFACTURED HOUSING — SALES AND USE TAXES — CERTIFICATES OF TITLE

H.F. 770

**AN ACT** relating to the treatment of manufactured housing under the state sales and use taxes and the requirements for the issuance of a certificate of title.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 321.1, Code 1999, is amended by adding the following new subsection: **NEW SUBSECTION.** 36A. "Manufactured housing" is a factory-built structure constructed under authority of 42 U.S.C. § 5403, which is required by federal law to display a seal from the United States department of housing and urban development, and was constructed on or after June 15, 1976.

Sec. 2. Section 321.18, subsection 8, Code 1999, is amended to read as follows:

8. Any mobile home or manufactured housing.

Sec. 3. Section 321.20, unnumbered paragraph 1, Code 1999, is amended to read as follows:

Except as provided in this chapter, an owner of a vehicle subject to registration shall make application to the county treasurer, of the county of the owner's residence, or if a nonresident to the county treasurer of the county where the primary users of the vehicle are located, or if a lessor of the vehicle pursuant to chapter 321F which vehicle has a gross vehicle weight of less than ten thousand pounds, to the county treasurer of the county of the lessee's residence, for the registration and issuance of a certificate of title for the vehicle upon the appropriate form furnished by the department. However, upon the transfer of ownership, the owner of a vehicle subject to the proportional registration provisions of chapter 326 shall make application for registration and issuance of a certificate of title to either the department or the appropriate county treasurer. The application shall be accompanied by a fee of ten dollars, and shall bear the owner's signature written with pen and ink. A nonresident owner of two or more vehicles subject to registration may make application for registration and issuance of a certificate of title for all vehicles subject to registration to the county treasurer of the county where the primary user of any of the vehicles is located. The owner of a mobile home or of manufactured housing shall make application for a certificate of title under this section. The application shall contain:

Sec. 4. Section 321.24, unnumbered paragraphs 1 and 6, Code 1999, are amended to read as follows: